



# Quarterly Summary of Federal, State, and Local Tax Revenue

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Tax collections of Federal, State, and local governments totaled \$988.2 billion during the 12 months ended with June 1988, an increase of 6.9 percent from the amount collected during the 12 months ended June 1987. Federal tax collections were \$559.9 billion, up 6.6 percent during this period. State tax collections totaled \$262.0 billion, up 5.9 percent this period, and local government taxes amounted to \$166.3 billion, an increase of 9.4 percent. The table below provides a summary by type of tax for the 12 month periods ending June 1988 and June 1987.

During the second quarter of calendar 1988, collections of Federal, State, and local taxes amounted to \$279.7 billion. Compared to the corresponding quarter of 1987, this is an increase of \$12.0 billion or 4.5 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts

of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

## CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the second quarter of 1988 these Federal "taxes" amounted to \$98.4 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Table A. Twelve-Month Federal, State, and Local Tax Collections: June 1988 and 1987

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent change
	1988	1987	
Total .....	\$988,231	\$924,860	6.9
Individual income .....	489,031	471,562	3.7
Corporation net income .....	118,805	98,181	21.0
Property .....	127,731	119,871	6.6
Customs, general sales and gross receipts .....	120,709	109,929	9.8
Motor fuel .....	29,656	27,626	7.3
Tobacco product sales .....	10,063	9,608	4.7
Alcoholic beverage sales .....	9,072	9,202	-1.4
All other .....	83,164	78,881	5.4

Note: Because of rounding, detail may not add to totals.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.<sup>1</sup> A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 10 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the

Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1984, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 73 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (+ or -) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections in 1987* and *State Government Finances in 1987*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances in 1986-87*.

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax:  
Second Quarter 1988 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other	
QUARTERS												
1988:												
2D QUARTER .....	279,704	168,268	111,436	142,648	40,402	26,478	32,049	7,469	2,562	2,243	25,853	
1ST QUARTER .....	230,701	121,364	109,337	112,564	23,021	33,008	30,553	7,230	2,262	2,028	20,035	
1987:												
4TH QUARTER .....	244,319	130,983	113,336	115,461	26,180	41,826	29,693	7,497	2,494	2,226	18,942	
3D QUARTER .....	233,507	139,294	94,213	118,358	29,202	26,419	28,414	7,460	2,745	2,575	18,334	
2D QUARTER .....	267,754	162,845	104,909	146,956	31,622	23,913	29,462	7,052	2,426	2,336	23,987	
1ST QUARTER .....	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,707	2,301	2,425	20,036	
1986:												
4TH QUARTER .....	227,161	121,370	105,791	108,207	23,080	39,753	26,701	6,984	2,286	2,230	17,920	
3D QUARTER .....	212,919	125,246	87,673	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,938	
2D QUARTER .....	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020	
1ST QUARTER .....	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817	
1985:												
4TH QUARTER .....	211,201	113,150	98,051	100,968	18,869	36,550	25,417	6,200	2,005	1,960	19,232	
3D QUARTER .....	198,898	115,519	83,379	103,876	17,912	23,865	24,332	6,403	2,403	2,425	17,682	
2D QUARTER .....	217,982	127,049	90,933	110,058	27,555	21,590	24,963	6,478	2,077	2,092	23,169	
1ST QUARTER .....	194,097	105,080	89,017	94,041	17,833	27,843	24,170	6,283	2,668	2,037	19,222	
1984:												
4TH QUARTER .....	196,250	106,389	89,861	94,096	17,050	32,734	23,711	6,263	1,837	2,126	18,383	
3D QUARTER .....	187,859	110,763	77,096	96,245	18,271	21,565	22,874	6,037	2,359	2,207	18,164	
2D QUARTER .....	197,147	112,868	84,279	92,955	26,633	20,213	23,241	5,704	2,191	2,113	22,365	
1ST QUARTER .....	175,418	93,351	82,067	85,914	13,090	25,831	22,135	5,707	2,149	2,079	18,291	
12 MONTHS ENDING												
JUNE 1988 .....	988,231	559,909	428,322	489,031	118,805	127,731	120,709	29,656	10,063	9,072	83,164	
MARCH 1988 .....	976,281	554,486	421,795	493,339	110,025	125,166	118,122	29,239	9,927	9,165	81,298	
DECEMBER 1987 .....	962,606	549,013	413,593	484,730	110,206	123,330	114,797	28,716	9,966	9,562	81,299	
SEPTEMBER 1987 .....	945,448	539,400	406,048	477,476	107,106	121,257	111,805	28,203	9,758	9,566	80,277	
JUNE 1987 .....	924,860	525,352	399,508	471,562	98,181	119,871	109,929	27,626	9,608	9,202	78,881	
MARCH 1987 .....	880,192	489,565	390,627	436,983	94,239	119,244	107,434	27,532	9,560	9,286	75,914	
DECEMBER 1986 .....	863,553	480,118	383,435	431,194	87,643	116,527	106,419	27,280	9,599	9,196	75,695	
SEPTEMBER 1986 .....	847,593	471,898	375,695	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,007	
JUNE 1986 .....	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751	
MARCH 1986 .....	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900	
DECEMBER 1985 .....	822,178	460,798	361,380	408,943	82,169	109,848	98,882	25,364	9,153	8,514	79,305	
SEPTEMBER 1985 .....	807,227	454,037	353,190	401,724	80,718	106,032	97,176	25,427	9,014	8,680	78,456	
JUNE 1985 .....	796,188	449,281	346,907	393,860	81,447	103,732	95,718	25,061	8,970	8,462	78,938	
MARCH 1985 .....	775,353	435,100	340,253	378,046	80,753	102,355	93,996	24,287	9,129	8,542	78,245	
DECEMBER 1984 .....	756,674	423,371	333,303	369,210	75,044	100,343	91,961	23,711	8,536	8,525	77,203	
SEPTEMBER 1984 .....	741,460	414,829	326,631	362,055	73,120	98,984	89,146	23,461	8,940	8,448	75,215	
JUNE 1984 .....	726,100	405,848	320,252	356,695	67,974	98,251	86,533	22,893	9,036	8,597	74,167	
MARCH 1984 .....	706,318	396,252	310,066	353,494	60,449	96,636	83,223	21,210	9,071	8,563	73,450	

Note: Because of rounding, detail may not add to totals.

**Table 2. Federal Government Tax Revenue, by Type of Tax: Second Quarter 1988 and Prior Periods**  
(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties <sup>1</sup>	Motor fuels	Tobacco product sales	Alcoholic beverages <sup>2</sup>	Public utilities	Other selective sales or gross receipts	Death and gift	All other
<b>QUARTERS</b>											
<b>1988:</b>											
2D QUARTER .....	168,268	118,296	31,986	3,916	2,973	1,264	1,360	1,571	2,006	2,143	2,753
1ST QUARTER .....	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
<b>1987:</b>											
4TH QUARTER .....	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3D QUARTER .....	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2D QUARTER .....	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1ST QUARTER .....	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
<b>1986:</b>											
4TH QUARTER .....	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3D QUARTER .....	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2D QUARTER .....	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1ST QUARTER .....	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
<b>1985:</b>											
4TH QUARTER .....	113,150	83,323	14,858	3,166	2,564	817	1,114	1,274	3,551	1,651	832
3D QUARTER .....	115,519	86,596	13,919	3,239	2,750	1,240	1,609	1,227	2,753	1,672	514
2D QUARTER .....	127,049	89,977	20,873	2,905	3,051	915	1,231	1,332	2,476	1,665	2,624
1ST QUARTER .....	105,080	76,875	12,949	2,953	2,935	<sup>3</sup> 1,602	1,239	1,170	1,703	1,539	2,115
<b>1984:</b>											
4TH QUARTER .....	106,389	77,470	13,590	3,079	2,878	<sup>3</sup> 726	1,297	1,169	3,680	1,546	954
3D QUARTER .....	110,763	79,759	14,755	3,308	2,678	1,233	1,431	1,303	3,167	1,483	1,646
2D QUARTER .....	112,868	75,725	20,690	3,005	2,517	1,127	1,341	926	3,760	1,521	2,256
1ST QUARTER .....	93,351	68,966	9,593	2,607	2,587	1,156	1,359	998	2,761	1,581	1,743
<b>12 MONTHS ENDING</b>											
JUNE 1988 .....	559,909	400,378	94,996	15,978	12,221	5,059	5,628	5,532	5,896	7,472	6,749
MARCH 1988 .....	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
DECEMBER 1987 .....	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
SEPTEMBER 1987 .....	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
JUNE 1987 .....	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
MARCH 1987 .....	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
DECEMBER 1986 .....	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
SEPTEMBER 1986 .....	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
JUNE 1986 .....	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
MARCH 1986 .....	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011
DECEMBER 1985 .....	460,798	336,771	62,599	12,263	11,300	4,574	5,193	5,003	10,483	6,527	6,085
SEPTEMBER 1985 .....	454,037	330,918	61,331	12,176	11,614	4,483	5,376	4,898	10,612	6,422	6,207
JUNE 1985 .....	449,281	324,081	62,167	12,245	11,542	4,476	5,198	4,974	11,026	6,233	7,339
MARCH 1985 .....	435,100	309,829	61,984	12,345	11,008	4,688	5,308	4,568	12,310	6,089	6,971
DECEMBER 1984 .....	423,371	301,920	58,628	11,999	10,660	4,242	5,428	4,396	13,368	6,131	6,599
SEPTEMBER 1984 .....	414,829	295,954	56,895	11,463	10,714	4,664	5,381	4,491	12,747	6,010	6,510
JUNE 1984 .....	405,848	292,353	52,377	10,732	10,338	4,793	5,584	3,993	13,558	6,153	5,967
MARCH 1984 .....	396,252	290,825	46,186	10,031	8,996	4,803	5,529	4,009	14,203	6,113	5,557

<sup>1</sup>Actual U.S. Customs plus an estimated amount from Puerto Rico.

<sup>2</sup>Excludes occupation taxes.

<sup>3</sup>Reflects change in timing.

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1988 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Individual income <sup>1</sup>	Corporation net income <sup>1</sup>	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other	
QUARTERS													
1988:													
2D QUARTER.....	111,436	74,768	36,668	24,352	8,416	26,478	28,133	4,496	1,298	883	2,900	14,480	
1ST QUARTER.....	109,337	65,874	43,463	23,058	5,710	33,008	26,532	4,179	1,192	828	2,678	12,152	
1987:													
4TH QUARTER.....	113,336	62,342	50,994	21,456	4,910	41,826	25,744	4,366	1,269	846	2,228	10,691	
3D QUARTER.....	94,213	59,062	35,149	19,787	4,773	26,419	24,322	4,394	1,245	887	2,311	10,075	
2D QUARTER.....	104,909	72,399	32,510	25,310	7,616	23,913	25,340	4,160	1,219	893	2,728	13,730	
1ST QUARTER.....	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,760	1,117	812	2,509	11,832	
1986:													
4TH QUARTER.....	105,791	58,055	47,734	19,378	5,099	39,753	23,208	3,937	1,240	839	2,130	10,207	
3D QUARTER.....	87,673	54,803	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,288	
2D QUARTER.....	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944	
1ST QUARTER.....	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438	
1985:													
4TH QUARTER.....	98,051	54,091	43,960	17,645	4,011	36,550	22,251	3,636	1,188	846	1,927	9,997	
3D QUARTER.....	83,379	52,209	31,170	17,280	3,993	23,865	21,093	3,653	1,163	816	1,941	9,575	
2D QUARTER.....	90,933	62,132	28,801	20,081	6,682	21,590	22,058	3,427	1,162	861	2,404	12,668	
1ST QUARTER.....	89,017	53,802	35,215	17,166	4,884	27,843	21,217	3,348	1,066	798	2,142	10,553	
1984:													
4TH QUARTER.....	89,861	50,130	39,731	16,279	3,828	32,734	20,632	3,385	1,140	829	1,739	9,295	
3D QUARTER.....	77,096	48,705	28,391	16,253	3,886	21,565	19,566	3,359	1,126	776	1,750	8,815	
2D QUARTER.....	84,279	58,233	26,046	18,519	6,171	20,213	20,236	3,187	1,109	831	2,096	11,917	
1ST QUARTER.....	82,067	49,239	32,828	16,460	4,004	25,831	19,528	3,120	1,037	777	2,069	9,241	
12 MONTHS ENDING													
JUNE 1988.....	428,322	262,046	166,274	88,653	23,809	127,731	104,731	17,435	5,004	3,444	10,117	47,398	
MARCH 1988.....	421,795	259,677	162,116	89,611	23,009	125,166	101,938	17,099	4,925	3,454	9,945	46,648	
DECEMBER 1987.....	413,593	256,037	157,554	86,997	22,991	123,330	99,203	16,680	4,850	3,438	9,776	46,328	
SEPTEMBER 1987.....	406,048	251,750	154,294	84,919	23,180	121,257	96,667	16,251	4,821	3,431	9,678	45,844	
JUNE 1987.....	399,508	247,491	152,014	83,249	22,787	119,871	95,048	15,921	4,792	3,368	9,415	45,057	
MARCH 1987.....	390,627	239,728	150,896	78,966	22,020	119,244	93,362	15,417	4,785	3,360	9,202	44,271	
DECEMBER 1986.....	383,435	234,742	148,690	76,729	21,376	116,527	92,672	15,156	4,762	3,318	9,018	43,877	
SEPTEMBER 1986.....	375,695	230,778	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,667	
JUNE 1986.....	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954	
MARCH 1986.....	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678	
DECEMBER 1985.....	361,380	222,234	139,146	72,172	19,570	109,848	86,619	14,064	4,579	3,321	8,414	42,793	
SEPTEMBER 1985.....	353,190	218,273	134,917	70,806	19,387	106,032	85,000	13,813	4,531	3,304	8,226	42,091	
JUNE 1985.....	346,907	214,769	132,138	69,779	19,280	103,732	83,473	13,519	4,494	3,264	8,035	41,331	
MARCH 1985.....	340,253	210,870	129,383	68,217	18,769	102,355	81,651	13,279	4,441	3,234	7,727	40,580	
DECEMBER 1984.....	333,303	206,307	126,996	67,511	17,889	100,343	79,962	13,051	4,412	3,213	7,654	39,268	
SEPTEMBER 1984.....	326,631	201,796	124,835	66,669	17,330	98,984	77,683	12,747	4,365	3,183	7,446	38,224	
JUNE 1984.....	320,252	196,588	123,664	65,143	16,332	98,251	75,801	12,555	4,332	3,129	7,292	37,417	
MARCH 1984.....	310,066	188,204	121,862	62,181	14,770	96,636	73,192	12,214	4,312	3,091	7,192	36,478	

<sup>1</sup>Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1986-87. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1988 and Prior Periods

(Dollar amounts in millions)

Area	Area population 1980 <sup>1</sup>	Collections, 12 months ended June			Area	Area population 1980 <sup>1</sup>	Collections, 12 months ended June		
		1988	1987	Percent change			1988	1987	Percent change
<b>ALABAMA</b>					<b>ILLINOIS</b>				
JEFFERSON COUNTY .....	671,197	155.6	148.3	4.9	COOK COUNTY .....	5,253,190	3863.5	3339.7	15.7
MOBILE COUNTY .....	364,379	60.2	(NA)	(NA)	DU PAGE COUNTY .....	658,177	551.2	562.1	-1.9
<b>ARIZONA</b>					KANE COUNTY .....	278,405	167.0	151.1	10.5
MARICOPA COUNTY .....	1,508,030	1165.4	(NA)	(NA)	LAKE COUNTY .....	440,372	391.5	349.8	11.9
PIMA COUNTY .....	531,263	360.4	321.9	12.0	ST CLAIR COUNTY .....	265,469	77.6	(NA)	(NA)
<b>ARKANSAS</b>					WILL COUNTY .....	324,460	(NA)	183.0	(NA)
PULASKI COUNTY .....	340,613	96.6	103.8	-6.9	<b>INDIANA</b>				
<b>CALIFORNIA</b>					ALLEN COUNTY .....	294,335	130.6	127.9	2.2
ALAMEDA COUNTY .....	1,105,379	577.2	513.3	12.4	LAKE COUNTY .....	522,965	310.1	329.6	-5.9
CONTRA COSTA COUNTY .....	657,252	506.8	471.2	7.5	MARION COUNTY .....	765,233	(NA)	(NA)	(NA)
FRESNO COUNTY .....	515,013	236.0	225.8	4.5	<b>IOWA</b>				
KERN COUNTY .....	403,089	359.4	342.3	5.0	POLK COUNTY .....	303,170	218.7	211.3	3.5
LOS ANGELES COUNTY .....	7,477,657	3945.4	3632.6	8.6	<b>KANSAS</b>				
MONTEREY COUNTY .....	290,444	(NA)	(NA)	(NA)	SEDGWICK COUNTY .....	366,531	338.7	(NA)	(NA)
ORANGE COUNTY .....	1,931,570	1346.3	1236.5	8.9	<b>KENTUCKY</b>				
RIVERSIDE COUNTY .....	663,923	(NA)	453.7	(NA)	JEFFERSON COUNTY .....	684,793	206.4	199.1	3.7
SACRAMENTO COUNTY .....	783,381	336.2	322.2	4.4	<b>LOUISIANA</b>				
SAN BERNARDINO COUNTY ..	893,157	509.7	462.9	10.1	EAST BATON ROUGE PARISH ..	366,164	99.8	84.4	18.3
SAN DIEGO COUNTY .....	1,861,846	1083.3	970.0	11.7	JEFFERSON PARISH .....	454,592	(NA)	109.4	(NA)
SAN FRANCISCO COUNTY .....	678,974	446.7	416.4	7.3	ORLEANS PARISH .....	557,482	167.6	141.5	18.5
SAN JOAQUIN COUNTY .....	347,342	168.4	163.3	3.1	<b>MARYLAND</b>				
SAN MATEO COUNTY .....	588,164	419.4	278.9	50.4	ANNE ARUNDEL COUNTY .....	370,775	199.4	183.0	9.0
SANTA BARBARA COUNTY ..	298,660	180.2	184.4	9.6	BALTIMORE CITY .....	786,775	311.0	283.1	9.8
SANTA CLARA COUNTY .....	1,295,071	953.9	898.0	6.2	BALTIMORE COUNTY .....	665,615	390.2	340.4	14.6
VENTURA COUNTY .....	529,899	(NA)	(NA)	(NA)	MONTGOMERY COUNTY .....	579,053	587.1	518.2	13.3
<b>COLORADO</b>					PRINCE GEORGES COUNTY ..	665,071	330.8	296.1	11.7
DENVER COUNTY .....	491,396	314.2	301.2	4.3	<b>MASSACHUSETTS</b>				
EL PASO COUNTY .....	309,424	184.9	173.2	6.7	BRISTOL COUNTY .....	474,641	266.1	215.2	23.7
JEFFERSON COUNTY .....	371,741	247.3	236.5	4.5	ESSEX COUNTY .....	633,632	442.7	387.2	14.3
<b>CONNECTICUT</b>					HAMPDEN COUNTY .....	443,018	211.6	197.8	7.0
FAIRFIELD COUNTY .....	807,143	876.6	898.1	-2.4	MIDDLESEX COUNTY .....	1,367,034	1094.4	1054.7	3.8
HARTFORD COUNTY .....	807,766	777.3	712.3	9.1	NORFOLK COUNTY .....	606,587	466.3	400.8	16.4
NEW HAVEN COUNTY .....	761,337	614.4	590.7	4.0	PLYMOUTH COUNTY .....	405,437	285.0	221.2	28.8
<b>DELAWARE</b>					SUFFOLK COUNTY .....	650,142	(NA)	(NA)	(NA)
NEW CASTLE COUNTY .....	398,115	128.9	128.9	.1	WORCESTER COUNTY .....	646,352	307.6	282.3	9.0
<b>DIST. OF COLUMBIA</b>					<b>MICHIGAN</b>				
WASHINGTON, DC .....	637,651	580.3	533.5	8.8	GENESEE COUNTY .....	450,449	292.9	275.4	6.4
<b>FLORIDA</b>					INGHAM COUNTY .....	272,437	171.5	161.0	6.5
BROWARD COUNTY .....	1,014,043	752.9	666.4	13.0	KENT COUNTY .....	444,506	286.5	268.2	6.8
DADE COUNTY .....	1,625,979	927.8	1150.5	-19.4	MACOMB COUNTY .....	694,600	544.0	532.3	2.2
DUVAL COUNTY .....	570,981	273.2	224.4	21.8	OAKLAND COUNTY .....	1,011,793	1080.3	973.6	11.0
HILLSBOROUGH COUNTY .....	646,960	435.7	260.4	267.3	WASHTENAW COUNTY .....	264,748	248.0	237.4	4.5
ORANGE COUNTY .....	471,660	357.2	307.7	16.1	WAYNE COUNTY .....	2,337,240	1324.5	1261.8	5.0
PALM BEACH COUNTY .....	573,125	721.7	624.3	15.6	<b>MINNESOTA</b>				
PINELLAS COUNTY .....	728,409	454.8	458.6	-8	HENNEPIN COUNTY .....	941,411	997.6	912.8	9.3
POLK COUNTY .....	321,652	128.9	115.8	11.3	RAMSEY COUNTY .....	459,784	371.0	346.3	7.1
<b>GEORGIA</b>					<b>MISSOURI</b>				
DE KALB COUNTY .....	483,024	329.8	281.5	17.1	JACKSON COUNTY .....	629,180	245.6	262.9	-6.6
FULTON COUNTY .....	589,904	577.0	498.2	15.8	ST LOUIS CITY .....	974,815	600.5	541.8	10.8
<b>HAWAII</b>					ST LOUIS COUNTY .....	453,085	138.6	123.7	12.1
HONOLULU COUNTY .....	762,874	259.2	252.9	2.5					

See footnotes at end of table.

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1988 and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended June			Area	Area population, 1980 <sup>1</sup>	Collections, 12 months ended June		
		1988	1987	Percent change			1988	1987	Percent change
NEBRASKA					PENNSYLVANIA				
DOUGLAS COUNTY .....	397,884	284.4	261.6	8.7	ALLEGHENY COUNTY .....	1,450,085	747.1	664.7	12.4
NEVADA					BERKS COUNTY .....	312,509	100.5	90.7	10.8
CLARK COUNTY .....	461,816	142.7	129.5	10.2	BUCKS COUNTY .....	479,211	322.2	295.0	9.2
NEW JERSEY					CHESTER COUNTY .....	316,660	92.3	89.3	3.4
BERGEN COUNTY .....	845,385	944.4	829.2	13.9	DELAWARE COUNTY .....	555,007	237.2	217.8	8.9
BURLINGTON COUNTY .....	362,542	245.2	227.2	7.9	ERIE COUNTY .....	279,780	124.6	124.4	.2
CAMDEN COUNTY .....	471,650	358.4	319.3	12.2	LANCASTER COUNTY .....	362,346	70.2	69.3	1.3
ESSEX COUNTY .....	850,451	668.7	673.8	-.8	LEHIGH COUNTY .....	273,582	140.9	128.5	9.7
HUDSON COUNTY .....	556,972	437.7	373.7	17.1	LUZERNE COUNTY .....	343,079	81.5	74.6	9.3
MERCER COUNTY .....	307,863	274.8	255.5	7.6	MONTGOMERY COUNTY .....	643,621	356.4	327.9	8.7
MIDDLESEX COUNTY .....	595,893	550.2	529.0	4.0	PHILADELPHIA COUNTY .....	1,688,210	581.5	518.1	12.3
MONMOUTH COUNTY .....	503,173	524.5	469.2	11.8	WESTMORELAND COUNTY .....	392,294	144.9	130.1	11.4
MORRIS COUNTY .....	407,630	486.1	425.5	14.2	YORK COUNTY .....	312,963	101.2	98.3	3.0
OCEAN COUNTY .....	346,038	369.6	322.1	14.8	RHODE ISLAND				
PASSAIC COUNTY .....	447,585	328.0	303.3	8.1	PROVIDENCE COUNTY .....	571,349	387.4	384.8	.7
UNION COUNTY .....	504,094	453.9	416.9	8.9	SOUTH CAROLINA				
NEW MEXICO					CHARLESTON COUNTY .....	277,308	(NA)	122.6	(NA)
BERNALILLO COUNTY .....	419,700	(NA)	115.7	(NA)	GREENVILLE COUNTY .....	287,913	(NA)	144.1	(NA)
NEW YORK					RICHLAND COUNTY .....	267,823	(NA)	(NA)	(NA)
ALBANY COUNTY .....	285,909	168.9	149.2	13.2	TENNESSEE				
ERIE COUNTY .....	1,015,472	610.9	661.3	-7.6	DAVIDSON COUNTY .....	477,811	194.9	186.2	4.7
MONROE COUNTY .....	702,238	521.1	458.4	13.7	HAMILTON COUNTY .....	287,740	117.6	105.0	11.9
NASSAU COUNTY .....	1,321,582	1926.9	1681.8	14.6	KNOX COUNTY .....	319,694	114.3	81.0	41.2
NEW YORK CITY .....	7,071,030	5391.9	4978.2	8.3	SHELBY COUNTY .....	777,113	285.3	279.0	2.3
ONEIDA COUNTY .....	253,466	136.8	140.8	-2.8	TEXAS				
ONONDAGA COUNTY .....	463,324	343.9	326.3	5.4	BEXAR COUNTY .....	988,800	490.2	336.9	45.5
SUFFOLK COUNTY .....	1,284,231	1907.9	1854.2	2.9	DALLAS COUNTY .....	1,556,549	1340.4	1435.1	-6.6
WESTCHESTER COUNTY .....	866,599	1206.6	1146.6	5.2	EL PASO COUNTY .....	479,899	167.3	(NA)	(NA)
NORTH CAROLINA					HARRIS COUNTY .....	2,409,544	1620.2	1832.2	-11.6
GUILFORD COUNTY .....	317,154	157.7	141.4	11.5	TARRANT COUNTY .....	860,880	491.1	480.8	2.1
MECKLENBURG COUNTY .....	404,270	282.3	248.7	13.5	TRAVIS COUNTY .....	419,335	297.6	356.2	-16.4
WAKE COUNTY .....	300,833	178.2	166.9	6.8	UTAH				
OHIO					SALT LAKE COUNTY .....	619,066	(NA)	331.7	(NA)
CUYAHOGA COUNTY .....	1,498,295	911.8	820.2	11.2	VIRGINIA				
FRANKLIN COUNTY .....	869,109	636.2	474.8	34.0	FAIRFAX COUNTY .....	596,901	699.6	605.0	15.6
HAMILTON COUNTY .....	873,136	476.9	466.7	2.2	NORFOLK CITY .....	266,979	90.1	87.2	3.3
LORAIN COUNTY .....	274,909	115.2	106.3	8.4	WASHINGTON				
LUCAS COUNTY .....	471,741	241.2	227.0	6.3	KING COUNTY .....	1,269,749	822.1	735.1	11.8
MAHONING COUNTY .....	289,487	89.4	84.5	5.8	PIERCE COUNTY .....	485,643	232.0	199.0	16.6
MONTGOMERY COUNTY .....	571,697	(NA)	(NA)	(NA)	SNOHOMISH COUNTY .....	337,016	171.5	151.4	13.3
STARK COUNTY .....	378,823	135.6	124.5	8.9	SPOKANE COUNTY .....	341,835	124.5	116.0	7.4
SUMMIT COUNTY .....	524,472	237.7	246.5	-3.6	WISCONSIN				
OKLAHOMA					DANE COUNTY .....	323,545	250.9	292.2	-14.1
OKLAHOMA COUNTY .....	568,933	209.6	185.3	13.1	MILWAUKEE COUNTY .....	964,988	793.4	726.3	9.2
TULSA COUNTY .....	470,593	188.6	194.1	-2.9	WAUKESHA COUNTY .....	280,326	232.4	240.4	-3.3
OREGON									
MULTNOMAH COUNTY .....	562,640	(NA)	(NA)	(NA)					

NA Not available.

<sup>1</sup>Population data are from the 1980 Decennial Census.<sup>2</sup>Reflects change in collection cycle.

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

Table 5. Collections of Selected State Taxes: June 1988 and Prior Periods

State	Total tax collections <sup>1</sup>				General sales and gross receipts			
	2nd quarter 1988 (thousand dollars)	12-month periods			2nd quarter 1988 (thousand dollars)	12-month periods		
		Year ended June 1988 (thousand dollars)	Percent change from—			Year ended June 1988 (thousand dollars)	Percent change from—	
			Year ended March 1988	Year ended June 1987			Year end March 1988	Year ended June 1987
UNITED STATES, TOTAL <sup>2</sup> ..	74,768,389	262,046,822	.9	5.9	23,332,636	86,272,228	2.6	9.2
ALABAMA .....	827,215	3,326,986	.5	.6	235,614	916,186	1.5	5.6
ALASKA .....	417,378	1,237,486	-4.2	15.0	(X)	(X)	(X)	(X)
ARIZONA .....	1,083,670	3,722,107	.8	7.2	437,399	1,706,341	1.3	10.3
ARKANSAS .....	542,463	1,981,239	2.0	5.0	194,209	749,971	1.4	4.6
CALIFORNIA .....	10,765,410	36,057,978	-2.8	1.0	3,596,766	11,490,271	1.3	5.5
COLORADO .....	744,961	2,641,257	2.6	5.0	178,275	722,716	1.0	.8
CONNECTICUT .....	1,499,292	4,322,630	-	.7	504,691	1,993,568	2.3	9.3
DELAWARE .....	275,142	1,008,980	-.4	6.9	(X)	(X)	(X)	(X)
FLORIDA .....	3,283,913	11,447,399	5.1	16.1	1,924,001	6,854,831	6.9	25.1
GEORGIA .....	1,591,851	5,766,954	1.4	9.4	488,373	1,877,197	1.2	7.2
HAWAII .....	538,075	2,039,379	-2.8	20.1	241,882	919,796	3.0	12.5
IDAHO .....	283,460	900,184	4.6	9.6	79,235	311,436	2.0	4.5
ILLINOIS .....	3,000,884	10,708,610	.2	2.2	888,630	3,522,577	2.4	5.5
INDIANA .....	1,600,063	5,275,702	5.2	11.7	719,549	2,336,163	3.3	7.1
IOWA .....	764,083	2,888,125	1.8	8.5	216,718	860,585	2.4	4.3
KANSAS .....	767,440	2,445,451	8.9	17.3	198,479	775,778	1.4	6.7
KENTUCKY .....	963,886	3,558,908	1.4	1.1	244,122	951,756	2.1	6.7
LOUISIANA .....	1,249,819	3,724,792	8.5	9.6	296,845	1,143,331	3.2	6.2
MAINE .....	446,397	1,506,230	5.9	16.8	119,782	491,936	2.6	12.0
MARYLAND .....	1,504,529	5,848,902	-5.1	12.4	497,722	1,423,585	3.5	9.3
MASSACHUSETTS .....	2,372,820	(NA)	(NA)	(NA)	523,099	(NA)	(NA)	(NA)
MICHIGAN .....	2,794,414	10,492,784	3.5	6.5	760,738	2,978,267	2.9	6.0
MINNESOTA .....	1,695,686	6,155,273	4.0	10.8	475,197	1,678,026	3.6	14.3
MISSISSIPPI .....	554,215	2,094,784	2.2	6.4	255,960	1,002,225	-.6	-1.5
MISSOURI .....	1,353,766	4,405,834	5.4	11.7	429,120	1,683,482	1.1	3.7
MONTANA .....	258,616	713,862	7.7	19.9	(X)	(X)	(X)	(X)
NEBRASKA .....	391,203	1,342,987	3.4	11.6	114,849	447,791	2.3	14.7
NEVADA .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE .....	182,650	551,239	-2.6	.1	(X)	(X)	(X)	(X)
NEW JERSEY .....	3,045,638	9,843,376	-.1	3.8	848,408	3,136,801	2.3	7.7
NEW MEXICO .....	457,715	1,746,844	2.0	8.9	182,136	733,051	.9	4.8
NEW YORK <sup>3</sup> .....	6,078,955	25,820,246	-1.4	-.4	1,084,327	5,529,191	.3	6.7
NORTH CAROLINA .....	1,790,962	6,920,461	1.2	11.1	428,403	1,625,712	2.5	11.7
NORTH DAKOTA .....	195,099	628,299	3.0	11.0	50,601	207,419	.5	8.8
OHIO .....	2,955,858	9,990,646	2.8	6.5	845,062	3,218,959	3.1	8.3
OKLAHOMA .....	888,626	3,096,254	7.3	17.0	192,274	756,915	5.6	23.4
OREGON .....	446,363	2,152,964	-10.8	-3.7	(X)	(X)	(X)	(X)
PENNSYLVANIA .....	4,379,260	11,823,909	1.3	3.9	984,016	3,846,584	2.1	7.8
RHODE ISLAND .....	355,814	1,118,316	.1	6.5	99,098	383,209	1.8	8.8
SOUTH CAROLINA .....	922,536	3,401,893	.3	.2	335,762	1,249,430	-4.2	-8.1
SOUTH DAKOTA .....	118,497	442,734	3.1	6.1	52,100	206,278	1.5	.4
TENNESSEE .....	1,058,704	3,846,064	2.1	6.8	548,009	2,142,276	1.9	7.4
TEXAS .....	3,403,538	12,859,317	4.0	15.8	1,627,528	5,966,672	7.1	34.7
UTAH .....	533,264	1,583,052	6.5	12.8	216,939	589,480	13.5	3.7
VERMONT .....	151,124	591,333	-2.2	4.5	28,178	123,490	2.2	12.8
VIRGINIA .....	1,885,798	6,240,629	5.1	13.0	297,439	1,188,856	1.4	7.8
WASHINGTON .....	1,749,243	5,969,797	2.8	6.1	960,596	3,553,517	4.5	8.2
WEST VIRGINIA .....	505,009	1,791,869	.2	-4.8	132,427	536,727	-10.8	<sup>4</sup> -32.3
WISCONSIN .....	1,628,408	5,712,016	-2.3	3.4	610,066	1,752,059	2.1	6.0
WYOMING .....	137,007	563,031	7.5	-9.1	37,012	151,061	2.2	.2
EXHIBIT: DIST. OF COLUMBIA .....	512,182	2,009,976	1.9	9.9	107,234	425,535	1.6	9.7

See footnotes at end of table.



Table 5. Collections of Selected State Taxes: June 1988 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	2nd quarter 1988 (thousand dollars)	12-month periods			2nd quarter 1988 (thousand dollars)	12-month periods		
		Year ended June 1988 (thousand dollars)	Percent change from—			Year ended June 1988 (thousand dollars)	Percent change from—	
			Year ended March 1988	Year ended June 1987			Year ended March 1988	Year ended June 1987
UNITED STATES, TOTAL <sup>2</sup> ..	4,381,518	17,080,644	1.8	9.3	1,247,768	4,803,879	1.7	4.6
ALABAMA .....	69,162	274,679	1.5	5.4	18,283	71,821	-2	-.1
ALASKA .....	6,645	32,002	-1.7	-.4	1,977	8,531	-3.8	-13.6
ARIZONA .....	83,137	314,927	1.5	1.7	14,156	52,408	2.3	2.3
ARKANSAS .....	53,769	194,480	1.5	-4.7	16,793	64,179	1.0	1.8
CALIFORNIA .....	323,371	1,292,300	.3	3.5	64,799	252,995	.5	-5.7
COLORADO .....	75,977	290,626	1.7	-	16,510	63,890	-1.3	-1.5
CONNECTICUT .....	73,078	300,623	4.3	15.2	21,267	87,380	-6.9	-7.4
DELAWARE .....	26,839	80,315	.5	3.4	3,729	12,465	.1	2.8
FLORIDA .....	199,535	764,040	2.7	6.2	89,681	340,100	.8	2.9
GEORGIA .....	103,855	410,448	.8	6.5	30,512	91,021	-.6	-
HAWAII .....	12,648	49,806	.6	3.6	5,566	21,319	5.3	11.9
IDAHO .....	21,059	84,748	3.2	3.1	4,453	16,566	-1.1	38.6
ILLINOIS .....	181,434	701,969	1.2	-5.2	64,002	249,988	-.3	-.6
INDIANA .....	94,486	401,453	.4	1.1	29,947	116,253	10.2	53.4
IOWA .....	66,933	266,089	4.7	5.6	24,270	82,599	4.7	6.6
KANSAS .....	43,282	170,035	1.8	8.5	14,732	59,658	-.9	-3.2
KENTUCKY .....	85,020	322,736	2.0	9.6	4,113	14,842	1.1	-13.3
LOUISIANA .....	94,941	366,996	.1	4.4	22,071	75,948	.4	-5.3
MAINE .....	26,340	105,779	3.1	8.7	10,422	40,674	.6	2.7
MARYLAND .....	150,050	441,618	15.1	34.5	21,318	65,494	.7	-.8
MASSACHUSETTS .....	79,471	(NA)	(NA)	(NA)	43,630	168,381	.4	-1.5
MICHIGAN .....	168,432	678,037	.8	-4.9	69,023	253,260	4.8	1.9
MINNESOTA .....	98,995	389,670	3.2	9.2	11,786	115,848	7.7	44.5
MISSISSIPPI .....	61,103	250,337	15.7	65.1	13,515	53,342	7.0	-3.5
MISSOURI .....	89,486	339,737	11.1	57.9	21,605	83,504	1.1	.6
MONTANA .....	23,647	102,404	3.0	19.8	3,262	12,051	-	-4.5
NEBRASKA .....	41,382	165,800	-.4	2.7	10,575	38,998	1.0	8.7
NEVADA .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE .....	27,038	86,433	-13.3	3.4	10,841	31,695	1.5	.1
NEW JERSEY .....	85,106	330,866	-1.9	-3.7	55,081	221,826	-.1	5.2
NEW MEXICO .....	35,294	138,605	2.5	7.9	4,800	19,207	.8	3.2
NEW YORK .....	119,400	501,489	.3	1.8	102,262	398,646	-.6	-1.6
NORTH CAROLINA .....	155,015	596,573	1.5	10.0	4,159	16,220	-.4	.5
NORTH DAKOTA .....	16,774	62,814	2.0	9.2	4,289	14,469	12.5	30.6
OHIO .....	202,950	811,365	8.6	26.4	57,677	229,124	5.9	26.3
OKLAHOMA .....	80,773	311,366	9.5	51.9	22,237	84,457	2.0	13.3
OREGON .....	42,789	166,072	1.9	10.5	15,603	70,307	-3.2	-9.6
PENNSYLVANIA .....	165,149	672,134	1.0	3.2	56,894	228,882	.1	-.5
RHODE ISLAND .....	12,452	52,455	-1.6	-.4	10,422	33,318	8.7	12.0
SOUTH CAROLINA .....	69,251	268,544	.4	3.5	8,246	30,606	-	1.0
SOUTH DAKOTA .....	16,880	61,933	7.2	9.1	3,660	14,283	-2.3	-4.0
TENNESSEE .....	127,726	503,497	.8	2.9	21,886	82,298	-.3	.6
TEXAS .....	365,156	1,468,626	-.3	23.4	109,890	415,248	4.5	13.5
UTAH .....	44,632	141,134	9.9	10.1	5,961	21,745	.4	16.0
VERMONT .....	9,514	42,060	-.6	4.6	2,923	12,255	.3	3.1
VIRGINIA .....	147,984	502,881	.6	14.6	4,468	17,075	.4	-.6
WASHINGTON .....	103,633	435,456	-4.2	-2.9	35,067	128,779	2.2	-.5
WEST VIRGINIA .....	46,709	173,307	1.6	3.1	9,114	34,216	1.1	-1.0
WISCONSIN .....	125,520	446,823	-3.9	6.8	40,248	147,284	4.2	14.1
WYOMING .....	8,696	37,782	2.4	9.2	1,043	4,038	-3.7	-6.2
EXHIBIT: DIST. OF COLUMBIA .....	6,682	28,014	2.6	11.9	2,725	10,988	.2	19.4

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1988 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	2nd quarter 1988 (thousand dollars)	12-month periods			2nd quarter 1988 (thousand dollars)	12-month periods		
		Year ended June 1988 (thousand dollars)	Percent change from—			Year ended June 1988 (thousand dollars)	Percent change from—	
			Year ended March 1988	Year ended June 1987			Year ended March 1988	Year ended June 1987
UNITED STATES, TOTAL <sup>2</sup> ..	816,132	3,181,225	-4	2.2	21,616,627	79,532,144	-2.0	3.2
ALABAMA .....	24,122	97,446	.1	-	240,619	935,060	-3.5	-8.5
ALASKA .....	1,842	10,970	-9.8	-12.8	49	448	12.3	-18.5
ARIZONA .....	10,577	40,954	2.0	.3	276,951	857,709	-2	12.5
ARKANSAS .....	6,367	24,713	.3	2.6	160,961	581,742	2.1	8.7
CALIFORNIA .....	31,407	128,720	.2	-2.0	3,419,046	12,864,291	-9.8	-7.3
COLORADO .....	5,478	21,965	-1.9	-5.2	345,769	1,162,566	5.4	12.0
CONNECTICUT .....	7,159	31,526	-2.0	-4.3	219,019	352,031	-10.7	-22.4
DELAWARE .....	1,277	5,023	-3.1	-2.1	92,338	378,089	2.0	5.4
FLORIDA .....	123,014	453,207	1.1	1.7	(X)	(X)	(X)	(X)
GEORGIA .....	30,766	118,914	.3	2.0	602,667	2,391,771	1.1	11.3
HAWAII .....	10,442	133,823	.9	(X)	169,590	625,594	4.3	15.2
IDAHO .....	2,277	9,187	-8.5	-8.9	98,266	289,475	7.3	9.1
ILLINOIS .....	15,941	67,842	.8	.8	953,453	3,161,111	-1.5	2.1
INDIANA .....	11,708	41,864	-8.0	-2.6	586,104	1,764,499	8.9	21.2
IOWA .....	3,242	12,745	-5	-6	259,173	1,064,819	-1.6	11.5
KANSAS .....	12,060	47,303	2.3	4.1	270,053	826,319	12.9	30.2
KENTUCKY .....	12,779	49,286	.5	.4	277,436	1,006,992	3.4	9.3
LOUISIANA .....	12,537	49,734	-9	-4.6	240,892	629,040	35.5	26.8
MAINE .....	8,628	34,008	-1.8	1.5	201,316	555,212	11.7	30.9
MARYLAND .....	9,542	28,024	-7	-3.6	221,662	2,432,697	-16.9	11.5
MASSACHUSETTS .....	19,457	(NA)	(NA)	(NA)	1,221,769	(NA)	(NA)	(NA)
MICHIGAN .....	26,692	103,159	-2.4	-3.8	894,537	3,660,850	3.5	14.2
MINNESOTA .....	16,307	55,532	-2	2.1	708,727	2,625,404	5.9	13.6
MISSISSIPPI .....	8,742	32,994	.5	-1.1	111,391	340,490	2.6	12.3
MISSOURI .....	6,044	23,891	-7	-4.7	525,232	1,515,970	11.4	21.5
MONTANA .....	3,796	13,208	-1	-4.2	80,561	243,770	3.8	25.2
NEBRASKA .....	4,041	15,824	.7	2.5	137,261	432,035	8.4	20.1
NEVADA .....	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
NEW HAMPSHIRE .....	3,963	11,383	.5	.9	183	320	(NA)	(NA)
NEW JERSEY .....	14,803	55,092	.8	-4.8	736,777	2,557,694	-5.8	-1.9
NEW MEXICO .....	4,362	17,472	.5	-3	99,554	303,745	6.3	25.2
NEW YORK .....	34,604	146,957	-1.4	-8.0	3,278,515	13,060,159	-3.7	-3.5
NORTH CAROLINA .....	37,039	142,312	2.9	7.8	606,474	2,784,385	-2.4	8.5
NORTH DAKOTA .....	1,421	5,707	2.4	3.6	49,832	109,378	5.3	36.5
OHIO .....	16,982	67,399	-1.6	-2.9	972,790	3,364,690	.9	4.6
OKLAHOMA .....	14,194	55,404	2.1	5.9	287,599	832,778	15.4	22.7
OREGON .....	2,769	10,509	-1.6	-6.3	204,294	1,283,646	-17.6	-12.2
PENNSYLVANIA .....	30,303	138,368	-4	.5	888,565	2,805,432	-4	2.0
RHODE ISLAND .....	2,060	7,754	1.3	.9	119,468	388,461	-1.7	8.2
SOUTH CAROLINA .....	38,552	107,131	1.0	.5	297,944	1,142,002	7.1	13.2
SOUTH DAKOTA .....	1,970	9,051	1.8	30.8	(X)	(X)	(X)	(X)
TENNESSEE .....	15,777	62,181	.7	1.2	54,305	79,650	14.1	16.9
TEXAS .....	81,275	316,564	-3	-3.9	(X)	(X)	(X)	(X)
UTAH .....	2,432	7,467	13.7	1.4	191,087	635,457	1.7	20.9
VERMONT .....	3,281	14,700	-7	-8	45,452	183,862	-10.9	-6.7
VIRGINIA .....	34,243	95,379	-1.6	.1	812,206	2,879,579	9.1	17.7
WASHINGTON .....	32,853	102,008	.2	-8.0	(X)	(X)	(X)	(X)
WEST VIRGINIA .....	1,919	7,426	-	16.0	124,079	426,241	-2.0	-11.1
WISCONSIN .....	10,284	38,488	-2.7	-13.7	487,661	2,138,238	-3.0	3.4
WYOMING .....	302	1,223	2.0	-4.9	(X)	(X)	(X)	(X)
EXHIBIT: DIST. OF COLUMBIA .....	2,146	6,680	3.7	-12.5	150,815	545,068	1.9	12.6

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1988 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	2nd quarter 1988 (thousand dollars)	12-month periods			2nd quarter 1988 (thousand dollars)	12-month periods		
		Year ended June 1988 (thousand dollars)	Percent change from—			Year ended June 1988 (thousand dollars)	Percent change from—	
			Year ended March 1988	Year ended June 1987			Year ended March 1988	Year ended June 1987
UNITED STATES, TOTAL...	7,851,761	21,701,869	3.6	4.2	2,744,547	9,537,639	1.7	7.4
ALABAMA .....	67,447	177,772	6.2	8.8	23,278	115,299	3.2	39.0
ALASKA .....	105,157	181,469	8.7	28.6	4,871	14,492	-1.6	-15.7
ARIZONA .....	89,731	148,135	.9	-25.5	48,437	197,419	-.2	5.9
ARKANSAS .....	57,685	126,487	8.0	9.4	19,735	77,741	2.2	1.4
CALIFORNIA .....	1,598,783	4,781,873	-.2	.5	320,797	1,136,186	4.2	22.9
COLORADO .....	74,846	124,437	19.1	4.8	17,210	73,879	1.0	1.9
CONNECTICUT .....	317,455	606,490	.4	-7.1	55,516	178,047	-8.9	-8.5
DELAWARE .....	48,575	112,028	-18.1	6.6	12,703	46,567	2.4	5.7
FLORIDA .....	209,860	619,598	-4.0	13.7	127,302	442,448	3.1	4.6
GEORGIA .....	209,842	477,936	4.4	4.9	37,443	89,507	1.8	4.5
HAWAII .....	26,995	78,053	-11.0	1.6	4,560	18,410	.2	4.6
IDAHO .....	32,897	66,485	10.6	43.3	8,927	35,061	-2.6	19.9
ILLINOIS .....	322,793	973,705	-4.7	-1.7	189,489	653,780	2.8	6.4
INDIANA .....	43,645	261,126	11.9	10.8	41,990	121,779	12.5	17.1
IOWA .....	73,338	158,040	13.3	5.6	49,215	231,073	2.8	23.1
KANSAS .....	123,365	195,520	58.1	42.7	20,570	84,371	2.0	5.4
KENTUCKY .....	109,109	255,760	-2.0	-4.3	23,894	71,573	-7.1	-51.2
LOUISIANA .....	142,639	261,599	33.4	36.2	23,572	62,666	-.4	-9.4
MAINE .....	32,403	84,704	14.7	24.0	15,688	61,348	-.3	15.2
MARYLAND .....	133,000	313,070	14.0	15.7	53,206	141,367	8.2	51.1
MASSACHUSETTS .....	254,101	(NA)	(NA)	(NA)	38,787	(NA)	(NA)	(NA)
MICHIGAN .....	547,880	1,706,146	6.3	-2.3	131,494	406,310	6.8	15.5
MINNESOTA .....	101,651	411,960	.8	-2.6	78,980	286,564	.6	3.0
MISSISSIPPI .....	32,214	114,285	4.9	-10.0	16,062	76,973	4.4	26.2
MISSOURI .....	111,176	224,228	6.8	-4.7	53,281	207,209	2.3	5.2
MONTANA .....	27,933	46,200	17.5	33.6	9,928	31,836	-.4	-1.8
NEBRASKA .....	24,466	73,783	2.2	9.4	12,623	53,567	-.6	.1
NEVADA .....	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
NEW HAMPSHIRE .....	50,798	141,617	-7.9	-10.2	16,985	49,085	-.8	21.8
NEW JERSEY .....	524,872	1,181,849	4.9	8.6	89,627	348,187	1.2	-.5
NEW MEXICO .....	19,271	49,575	-4.7	-50.0	10,166	69,905	1.7	75.5
NEW YORK .....	524,809	2,217,184	2.1	1.4	121,000	479,465	-1.1	-3.2
NORTH CAROLINA .....	238,097	712,975	7.7	25.9	62,479	253,167	.6	6.6
NORTH DAKOTA .....	20,912	39,094	18.3	17.4	11,220	37,623	10.0	14.5
OHIO .....	295,430	582,026	14.4	22.6	123,237	363,890	-.1	1.8
OKLAHOMA .....	31,214	83,725	15.8	-	75,894	251,495	7.4	11.6
OREGON .....	69,993	167,048	6.3	22.5	53,100	205,585	3.2	12.3
PENNSYLVANIA .....	533,550	1,046,435	5.2	3.0	142,585	463,033	2.0	3.7
RHODE ISLAND .....	36,208	79,217	.6	-9.7	9,036	30,519	2.4	11.3
SOUTH CAROLINA .....	48,766	203,959	-2.5	7.1	22,796	76,593	1.3	15.9
SOUTH DAKOTA .....	9,284	28,957	18.4	19.6	14,530	40,601	-.9	16.1
TENNESSEE .....	122,286	347,253	7.1	16.3	60,273	156,051	1.6	9.2
TEXAS .....	(X)	(X)	(X)	(X)	255,269	753,250	.3	2.3
UTAH .....	36,437	72,273	-11.6	22.9	10,270	33,162	15.0	39.2
VERMONT .....	13,122	44,690	4.4	16.2	9,559	28,220	-.4	3.3
VIRGINIA .....	173,524	335,886	9.2	4.8	86,233	328,775	-.2	9.8
WASHINGTON .....	(X)	(X)	(X)	(X)	50,031	172,204	8.8	12.0
WEST VIRGINIA .....	71,761	176,069	25.9	87.2	23,874	73,570	.2	6.3
WISCONSIN .....	112,441	460,783	.7	-2.1	34,601	139,935	-16.7	-14.1
WYOMING .....	(X)	(X)	(X)	(X)	7,324	31,661	2.4	9.6
EXHIBIT: DIST. OF COLUMBIA .....	54,166	167,256	6.1	7.3	4,461	16,814	-.2	-1.5

-Represents zero.

NA Not available.

X Not applicable.

<sup>1</sup>Includes amounts not separately detailed. <sup>2</sup>The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3. <sup>3</sup>Includes taxes collected for the five dependent transportation districts. <sup>4</sup>Reflects change in collection cycle.

## Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

### CONNECTICUT

Motor fuel sales tax. Tax rate increased from 17 to 19 cents per gallon effective July 1, 1987.

Motor vehicle and operators' license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

### DELAWARE

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective September 1, 1987.

### FLORIDA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective February 1, 1988.

### HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

### IDAHO

Motor fuel sales tax. Tax rate increased from 14.5 to 18 cents per gallon effective April 1, 1988.

Tobacco product sales tax. Tax rate increased from 9.1 to 18 cents per pack effective March 1, 1987.

Individual income tax. Tax rates increased effective for the 1987 tax year.

Corporation net income tax. Tax rates increased effective for the 1987 tax year.

### INDIANA

Motor fuel sales tax. Tax rate increased from 14 to 15 cents per gallon effective April 1, 1988.

Tobacco product sales tax. Tax rate increased from 10.5 to 15.5 cents per pack effective July 1, 1987.

### IOWA

Motor fuel sales tax. Tax rate increased from 16 to 18 cents per gallon effective April 1, 1988 through December 31, 1988.

Tobacco product sales tax. Tax rate increased from 26 to 34 cents per pack effective March 1, 1988.

### KANSAS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1988, was 11 cents per gallon.

Individual income tax. Tax rate, tax bracket, and other revisions effective for the 1988 tax year.

### KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1988, was 15 cents per gallon.

### LOUISIANA

Corporation net income tax. Basis of tax was changed effective January 1, 1987.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

### MAINE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective May 1, 1988.

Individual income tax. Tax rates reduced effective for the 1988 tax year.

### MARYLAND

Motor fuel sales tax. Tax rate increased from 13.5 to 18.5 cents per gallon effective June 1, 1987.

**MASSACHUSETTS**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1988, was 11 cents per gallon.

**MICHIGAN**

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

**MINNESOTA**

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective May 1, 1988.

Individual income tax. Tax rate and bracket revisions effective for the 1988 tax year.

**MISSISSIPPI**

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective June 1, 1987. Further rate increase from 15 to 17 cents per gallon effective January 1, 1988.

**MISSOURI**

Motor fuel sales tax. Tax rate increased from 7 to 11 cents per gallon effective June 1, 1987.

**MONTANA**

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective July 1, 1987.

Individual income tax. A surtax was imposed on the 1987 tax liability.

**NEBRASKA**

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1988 was 17.3 cents per gallon.

Tobacco product sales tax. Tax rate increased from 23 to 27 cents per pack effective July 1, 1987.

**NEVADA**

Motor fuel sales tax. Tax rate increased 13 to 16 cents per gallon effective July 1, 1987.

Tobacco product sales tax. Tax rate increased from 15 to 20 cents per pack effective July 1, 1987.

**NEW HAMPSHIRE**

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective July 1, 1987.

Corporation net income tax. Tax rate increased effective June 30, 1987.

Motor vehicle and operators' license tax. New permits and additional fees required for motor carriers effective October 1, 1987.

**NEW JERSEY**

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1987.

**NEW MEXICO**

Motor fuel sales tax. Tax rate varies with price of motor fuel; tax rate as of June 30, 1988 was 14 cents per gallon.

Corporation net income tax. Basis of tax changed effective January 1, 1987.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased and motor vehicle excise tax increased effective July 1, 1987.

**NORTH CAROLINA**

Motor fuel sales tax. Tax rate increased from 12 to 15.5 cents per gallon effective July 15, 1986.

Alcoholic beverage sales tax. Tax rate increased effective October 1, 1987.

Corporate net income tax. Tax rates increased effective January 1, 1987.

**NORTH DAKOTA**

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1987.

Motor fuel sales tax. Tax rate increased from 13 to 17 cents per gallon effective July 1, 1987.

Tobacco product sales tax. Tax rate increased from 18 to 24 cents per pack effective July 1, 1987.

Individual income tax. A surtax was imposed on the 1987 tax liability.

**OHIO**

Motor fuel sales tax. Tax rate increased from 12 to 14.7 cents per gallon effective July 1, 1987.

Tobacco product sales tax. Tax rate increased from 14 to 18 cents per pack effective July 15, 1987.

**OKLAHOMA**

General sales and gross receipts tax. Tax rate increased from 3.25 to 4 percent effective June 1, 1987.

Motor fuel sales tax. Tax rate increased from 10 to 16 cents per gallon effective May 26, 1987.

Tobacco product sales tax. Tax rate increased from 18 to 23 cents per pack effective January 1, 1987.

Alcoholic beverage sales tax. Tax rate increased effective June 1, 1987.

Individual income tax. Tax rates reduced and other revisions effective January 1, 1988.

**OREGON**

Motor fuel sales tax. Tax rate increased from 12 to 14 cents per gallon effective January 1, 1988.

Motor vehicle and operators' license tax. Automobile registration is required every two years.

**RHODE ISLAND**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1988 was 15 cents per gallon.

Individual income tax. Rates increased effective for the 1987 tax year.

**SOUTH CAROLINA**

Motor fuel sales tax. Tax rate increased from 13 to 15 cents per gallon effective July 1, 1987.

**SOUTH DAKOTA**

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective May 1, 1987 until May 1, 1988, when rate reverted to 4 percent.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1988 was 18 cents per gallon.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1987.

Corporation net income tax. Various changes became effective July 1, 1987.

Motor vehicle and operators' license tax. Staggered registration began April 27, 1987.

**TEXAS**

General sales and gross receipts tax. Tax rate increased from 5.25 to 6.0 percent effective October 1, 1987.

Motor fuel sales tax. Tax rate increased from 10 to 15 cents per gallon effective January 1, 1987.

Tobacco product sales tax. Tax rate increased from 20.5 to 26 cents per pack effective October 1, 1987.

**UTAH**

General sales and gross receipts tax. Tax rate increased from 4 38/64 to 5 6/64 percent effective April 1, 1987. Rate will decrease to 5 percent on January 1, 1990.

Motor fuel sales tax. Tax rate increased from 14 to 19 cents per gallon effective April 1, 1987.

Tobacco product sales tax. Tax rate increased from 12 to 23 cents per pack effective April 1, 1987.

Individual income tax. Tax rates reduced effective retroactively to January 1, 1988.

Corporation net income tax. Estimated tax payments began April 15, 1987.

**VERMONT**

Individual income tax. Tax rate increased from 24 to 25.85 percent of Federal tax liability effective for the 1987 tax year. Tax rate reduced to 23 percent of Federal tax liability effective for the 1988 tax year.

**VIRGINIA**

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective January 1, 1987.

Motor vehicle and operators' license tax. Vehicle license fees increased by \$3.00 per vehicle effective January 1987.

Motor fuel sales tax. Tax rate increased from 13.5 to 17.5 percent effective January 1, 1987.

**WEST VIRGINIA**

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective June 1, 1988.

Corporation net income tax. New franchise tax imposed July 1, 1987.

**WISCONSIN**

Motor fuel sales tax. Tax rate increased from 20 to 20.9 cents per gallon effective April 1, 1988.

Tobacco product sales tax. Tax rate increased from 25 to 30 cents per pack effective September 1, 1987.

Motor vehicle and operators' license tax. Various fees changed effective October 1, 1986.

**DISTRICT OF COLUMBIA**

Tobacco product sales tax. Tax rate increased from 13 to 17 cents per pack effective April 1, 1987.

# Appendix B. Social Insurance Taxes and Contributions for Second Quarter 1988 and Prior Periods

(Millions of dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions <sup>1</sup>
<b>QUARTERS</b>									
<b>1988:</b>									
2D .....	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1ST .....	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
<b>1987:</b>									
4TH .....	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3D .....	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2D .....	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1ST .....	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
<b>1986:</b>									
4TH .....	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3D .....	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2D .....	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1ST .....	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
<b>1985:</b>									
4TH .....	59,350	39,853	3,903	10,572	1,209	10	3,141	602	60
3D .....	66,747	44,173	4,297	11,604	1,181	12	5,174	247	59
2D .....	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55
1ST .....	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60
<b>1984:</b>									
4TH .....	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61
3D .....	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62
2D .....	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60
1ST .....	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40
<b>12 MONTHS ENDING</b>									
JUNE 1988 .....	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
MARCH 1988 .....	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
DECEMBER 1987 .....	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
SEPTEMBER 1987 .....	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
JUNE 1987 .....	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
MARCH 1987 .....	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
DECEMBER 1986 .....	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
SEPTEMBER 1986 .....	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
JUNE 1986 .....	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
MARCH 1986 .....	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231
DECEMBER 1985 .....	268,287	175,115	16,975	45,985	4,676	41	19,991	5,270	234
SEPTEMBER 1985 .....	264,837	172,973	16,566	44,871	4,630	39	19,969	5,554	235
JUNE 1985 .....	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238
MARCH 1985 .....	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243
DECEMBER 1984 .....	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223
SEPTEMBER 1984 .....	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203
JUNE 1984 .....	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182
MARCH 1984 .....	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161

<sup>1</sup> Effective with 2nd quarter 1988, amounts include pension fund contributions.